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Amend the bill in Part B by inserting after section 42 the following:

‘Sec. B-43. 36 MRSA §2557, as amended by PL 2009, c. 204, §13 and c. 211, Pt. B, §32, is further amended by adding at the end a new paragraph to read:

For the purposes of subsections 33 and 34, in determining whether a particular customer is a business or nonbusiness customer, a telecommunications company may rely upon existing customer classifications maintained in its books and records, such as "individual," "consumer," "enterprise," "business," "corporate" or "government." A telecommunications company is not required to change the customer classifications the telecommunications company maintains in its books and records. If as a result of an audit a telecommunications company is required to change a customer's status to that of a business customer or to a nonbusiness customer for purposes of applying the tax, the change applies prospectively only.’

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment clarifies the factors for determining a business customer for the exemption from the service provider tax on interstate or international telecommunications service.